



WYOMING DEPARTMENT OF CORRECTIONS

Policy and Procedure #5.005 Industries Operations

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Authority: Wyoming Statute(s): 7-16-206; 25-1-104; 25-1-105; 25-13-101, <i>et seq.</i> ACA Standard(s): 4-4456; 4-4459; 4-4460; 2-CI-1A-4; 2-CI-4A-5; 2-CI-6A-1; 2-CI-6A-2; 2-CI-6A-4; 2-CI-6A-10; 2-CI-6A-11; 2-CI-6E-1; 2-CI-6E-2; 2-CI-6E-3; 2-CI-6E-5; 2-CI-6E-6; 2-CI-6E-7; 2-CI-6E-8; 2-CI-6F-3		Effective Date: December 15, 2014 Revision/Review History: 11/30/13 11/10/12
Summary of Revision/Review: Updates existing policy pursuant to annual review.		
Cross Reference of Policy: P&P #1.102, <i>Procurement Policy</i>	Supersedes Existing Policy :	
Approved: R.O. Lampert Robert O. Lampert, Director		
12-1-14 Date		

REFERENCE

1. ATTACHMENTS

- A. WDOC Form #517, *WY Brand Industries Weekly Report*
- B. WDOC Form #518, *WY Brand Industries Customer Complaint Report*
- C. WDOC Form #529, *WY Brand Industries Donation Request*

2. OTHER – None Noted



I. PURPOSE

- A. **Correctional Industries Operations.** The purpose of this Policy and Procedure is to establish operating guidelines for the Wyoming Department of Corrections (WDOC) Correctional Industries (CI) program doing business as “WY Brand Industries”.

II. POLICY

- A. **Authority to Operate.** It is the policy of WDOC that this policy and procedure, together with W.S. §§ 7-16-206, 25-13-101, *et seq.*, and any relevant federal and/or state statute(s), shall authorize the establishment of an industries program and shall delineate the areas of authority, responsibility, and accountability for the program. (ACA 4-4456; 2-CI-6A-1)
1. Prison industries operate under W.S. §§ 7-16-206 and 25-13-101, *et seq.*, which establish the program within state penal institutions and result in the manufacturing of products or the provision of services.
 2. CI programs shall follow written policy and procedures to ensure efficient management of each CI program site and overall program.

III. DEFINITIONS

- A. **Accounts Payable:** (*For this policy only.*) Unpaid invoices from suppliers for goods or services.
- B. **Accounts Receivable:** (*For this policy only.*) All unpaid invoices not yet received from customers.
- C. **Business Support Office (BSO):** The satellite office that provides support to the Correctional Industries Business Office. This office is overseen by the Business Support Office Supervisor whose responsibilities include, but are not limited to, supervising the inmates that work for the BSO, reviewing information given to, or prepared by the inmates for the service of WY Brand Industries. The Business Support Office provides “real time” business and accounting support for WY Brand Industries.
- D. **Correctional Industries Advisory Board (CIAB):** A board consisting of seven (7) members appointed by the Governor to recommend policies and serve as advisories to the CI program.



- E. **Corporate Management Team (CMT):** *(For this policy only.)* A team of key staff selected to provide management of all Correctional Industries operations.
- F. **Correctional Facility:** Any adult correctional facility operated by the Wyoming Department of Corrections or Correctional Facilities and county jails under contract with the Wyoming Department of Corrections.
- G. **Correctional Industries Business Office (CI Business Office):** The unit of Correctional Industries located in the WDOC Central Office designated with the responsibility of managing Correctional Industries financial activities.
- H. **Correctional Industries Manager:** The person having administrative oversight of WDOC industry programs and activities at the Department level.
- I. **Cost Accounting Center:** *(For this policy only.)* A distinct production operation unit within the Correctional Industries system, which is managed as a cost center or separate account entity at a facility.
- J. **Custom Product:** *(For this policy only.)* Any product made by Correctional Industries that is not considered a standard product due to additional specifications such as quantity or special request by customer.
- K. **Customer Complaint Report:** *(For this policy only.)* A document used to track reported concerns with Correctional Industries operation or products.
- L. **Donations:** *(For this policy only.)* Items requested for charity auctions, door prizes, welcome gifts, etc.
- M. **Fishbowl (FB):** The inventory control software used by CI to track materials ordered, received, manufactured, and sold by each CAC.
- N. **Generally Accepted Accounting Principles (GAAP):** The standard framework of guidelines for financial accounting used in any given jurisdiction; generally known as accounting standards. GAAP includes the standards, conventions and rules accountants follow in recording and summarizing, and in the preparation of financial statements.
- O. **Marketing and Sales Manager:** *(For this policy only.)* The persons assigned to promote and sell Correctional Industries products and maintain customer relations.
- P. **Packing Slip:** Itemized list of articles included in each shipping package, giving the quantity, description, sales order number, purchase order number,



customer name and address. Prepared by the shipper and sent to the customer for accurate tracking of delivered goods.

- Q. Purchase Order (P.O.):** *(For this policy only.)* A form generated to indicate an order is requested.
- R. Return Material Authorization:** *(For this policy only.)* A document used by Correctional Industries to accept goods returned from a customer based on concerns with quality or overall satisfaction.
- S. Quality Control:** *(For this policy only.)* The inspection and monitoring of products and services to ensure they meet established specifications.
- T. QuickBooks (QB):** The accounting and financial software used by CI to record, manage, and report financial information.
- U. Sales Order (S.O.):** A form generated when an authorized purchase order (or its equivalent) has been received from a customer.
- V. Shop Supervisor:** The person in charge of daily activity and production for a Cost Accounting Center within a correctional facility.
- W. Site Manager:** *(For this policy only.)* The person having administrative oversight of correctional industry programs and activities at a facility level.
- X. Weekly Open Sales Order Report:** *(For this policy only.)* A report that is produced on a weekly basis that includes all current open (not invoiced) sales orders at the start of that day.
- Y. Weekly Production Log:** *(For this policy only.)* A log which indicates each current order as it moves through the process of production, quality check, and shipping.
- Z. Wyoming Online Financial System (WOLFS):** The primary accounting system utilized by the State of Wyoming.

IV. PROCEDURE

- A. Responsibilities of CI Central Office.** The CI Central Office staff includes the CI Manager, Marketing and Sales, Business Office, and delivery staff.
 - 1.** Roles and responsibilities of the CI Manager include, but are not limited to:



- i.** Provide assistance to all Corporate Management Team (CMT) staff in the development, procurement, production and delivery of all CI products and services.
 - ii.** Apply and enforce all relevant WDOC policies, as well as CI and facility procedures. In addition, the CI Manager shall ensure adherence to all federal and state laws, and regulations pertaining to CI site operations;
 - iii.** Strategic plan is established which outlines long term objectives for the operation. (ACA 2-CI-6A-4)
 - iv.** Budget development and annual business plan;
 - v.** Administrative oversight of all CI;
 - vi.** Coordinate and participate in the CIAB quarterly meetings;
 - vii.** Oversee the CMT including future planning and fiscal review;
 - viii.** Provide for effective and efficient business operations similar to the private sector;
 - ix.** Target opportunities that provide inmates meaningful employment, work experience and training in vocations specifically designed to reduce recidivism and enhance public safety; (ACA 2-CI-4A-5)
 - x.** Promote partnerships with education/vocational learning as well as re-entry services; and (ACA 2-CI-4A-5)
 - xi.** Responsible for the CI mission statement. (ACA 2-CI-6A-2)
- 2.** Roles and responsibilities of the CI Business Office include but are not limited to:
 - i.** Executing accounting functions including an accounting system for each operating unit designed, implemented, and maintained in accordance with GAAP (ACA 2-CI-6E-1);
 - ii.** Oversee fiscal plan, annual revenue and expense projections developed for industries, including individual CAC; (ACA 2-CI-6E-2)
 - iii.** Preparing monthly fiscal reports, including income statements and balance sheets available within thirty (30) days after close of



month, and distributing and reviewing reports with each Cost Accounting Center (CAC) site manager and shop supervisor; (ACA 2-CI-6E-5)

- iv.** Providing customer service;
 - v.** Providing assistance to CMT members to facilitate ~~in the~~ production and delivery of all CI products and services;
 - vi.** Developing budget and annual business plan in conjunction with CMT members; (ACA 2-CI-6E-3)
 - vii.** Oversee accounts payable, accounts receivable, procurement, invoicing, inventories, etc.;
 - viii.** Prepare an annual inventory to accurately account for all fixed and non-fixed assets, raw materials, work in progress and finished goods based on figures provided and confirmed; (ACA 2-CI-6E-3 and 2-CI-6E-8) and
 - ix.** Oversee the Business Support Office (BSO).
 - a.** The BSO Supervisor will supervise inmate workers to:
 - (1)** Ensure completion of inmate training; and
 - (2)** Direct inmate work, including:
 - (i)** Selection of inmate workforce;
 - (ii)** Work station assignments;
 - (iii)** Work evaluations to include daily performance;
 - (iv)** Recommend position level increases; and
 - (v)** Determine hours worked.
- 3.** Roles and responsibilities of the Marketing and Sales Manager include but are not limited to:
- i.** Marketing and sales of products;
 - ii.** Monitor sales orders and oversee sales order process;



- iii. Conduct market research and develop products and services to meet the needs of the marketplace; (ACA 2-CI-6A-10)
- iv. Conduct periodic market analyses to ensure current market pricing for all CI products and services and, in coordination with the CMT develop pricing for all new products and services; (ACA 2-CI-6E-6)
- v. Implement internal and external branding;
- vi. Oversee the customer service program and monitor feedback to ensure customer satisfaction; (ACA 2-CI-6A-11)
- vii. Produce the annual marketing plan in conjunction with CI business plan; (ACA 2-CI-6A-10)
- viii. Manage the *www.wybrandindustries.com* website and media campaigns;
- ix. Conduct market research and develop products and services to meet the needs of the marketplace;
- x. Implement and monitor customer satisfaction surveys (ACA 2-CI-6A-11); and
- xi. Supervise transportation staff and oversee the coordination of product distribution.

B. Roles and Responsibilities of Site Managers. A Site Manager shall be assigned to each of the WDOC prison facilities with a CI program. The Site Manager oversees the activities of each CAC at their facility. Responsibilities include but are not limited to:

- 1. Manage operation resources (*e.g.*, full time employees, funds, equipment, supplies, customer service and facilities) assigned and/or dedicated to CI business activities and CI operations;
- 2. Adhere to and enforce all relevant WDOC policies, and CI and facility procedures as well as the adherence to all federal and state laws, and regulations pertaining to the CAC;
- 3. Ensure the safety of all staff and inmate workers (ACA 2-CI-1A-4);



4. Oversee production and the quality of all goods and services produced - including maintaining a production log and ensuring orders are filled in accordance with the established timelines (ACA 2-CI-6F-3);
5. Monitor and review monthly financial reports in comparison to the operational budget, notifying the CI Manager and Business Manager of any known discrepancies;
6. Approve and control expenditures through appropriate channels (ACA 2-CI-6E-7);
7. Establish shop goals and objectives consistent with policies and procedures;
8. Serve as a member of the CI CMT;
9. Supervise employees, to include:
 - i. Completion of employee training;
 - ii. Planning;
 - iii. Directing work; and
 - iv. Completing the Performance Management Instrument for each employee;
10. Participate in the development of fiscal budgets, annual business plan, and review monthly/annual financial reports for site fiscal performance; and
11. Travel as necessary.

C. Role and Responsibilities of Shop Supervisor. The shop supervisor shall be assigned to oversee product development for an individual CAC. Responsibilities include but are not limited to:

1. Application and enforcement of all relevant WDOC policies, and CI and facility procedures as well as the adherence to all federal and state laws, and regulations pertaining to CI site operations;
2. Ensure the safety of all staff and inmate workers;
3. Control production of all goods and services, including maintaining a production log for tracking, receiving and shipping records, and ensuring



orders are filled in accordance with established timelines;

4. Ensure quality of all goods and services produced;
5. Supervise inmate workers, to include:
 - i. ensure completion of inmate training;
 - ii. direct inmate work, including:
 - a. Selection of inmate workforce;
 - b. Work station assignments;
 - c. Work evaluations;
 - d. Recommend position level increases; and
 - e. Hours worked converted into benchmarks.
6. Review monthly financial statements in comparison to operational budgets; and
7. Travel as necessary.

D. WY Brand Industries Weekly Reports

1. Site Managers shall ensure completion of WDOC Form #517, *WY Brand Industries Weekly Report* from each CAC under their supervision.
 - i. Reports shall be sent to the CI Manager and are due each Monday or first working day thereafter for the preceding week.
 - ii. Reports shall include:
 - a. Number of inmate workers;
 - b. Hours worked;
 - c. Any late sales orders and reasons order is late;
 - d. Any major accomplishment of the shop, facility or staff



member;

- e. Priorities/ current projects for the upcoming week;
- f. Any comments, suggestions or important information;
- g. Orders ready for pickup or delivery; and
- h. Safety walk-through.

2. The CI Business Manager (or designee) shall compile a quarterly activity report.

i. The CI Prison Division informational report (submitted to the Prison Division quarterly) shall include:

- a. Invoices;
- b. Sales orders;
- c. Revenue collected;
- d. Account receivables; and
- e. Open sales orders.

ii. The CI Business Manager shall provide the quarterly activity report to the CI Manager within three (3) business days.

3. The CI Manager shall review and approve the report. All Site Managers shall then receive a copy of the monthly activity report.

E. Operations and Production

1. Product Pricing

i. Pricing for all products shall be recommended by the Marketing and Sales Manager based on input from the CMT members. Pricing decisions shall be based on the costs of goods, direct and indirect cost, administrative cost and profit margin and then



compared to the market price for the items. The recommended prices will be submitted to the CMT for recommendations of the prices to the Business Manager and CI Manager (ACA 2-CI-6E-6).

- ii. All articles or products manufactured or produced or services provided shall be priced at no less than the actual cost of producing and marketing the product, plus an allowance for overhead and administrative costs and a reasonable profit to provide fiscal resources for the development of inmate work programs. In special cases, the CI Manager may allow for inventory reduction sales.
- iii. Prices shall be reviewed every six (6) months or as needed, and retail prices shall be adjusted (if necessary) at that time. (ACA 2-CI-6E-6)

2. Donations

- i. Merchandise being used for donations should be charged to promotional expense using the value of the inventory used to meet the donation requested.
- ii. All donation requests should be placed with the CI Marketing and Sales Manager using WDOC Form #529, *WY Brand Industries Donation Request Form* and approved by the CI Manager.

3. Due Dates for Standard and Custom Products

- i. The Marketing and Sales Manager shall confer with each production site to pre-determine which products will be considered standard/custom for the sales catalog/website product list.
 - a. The catalogue or product list shall reflect which items are standard and which are custom.
- ii. Standard products shall normally be in stock or available through routine production and therefore the delivery date shall be set at thirty-five (35) calendar days from when the order was given to the site manager.
 - a. This allows thirty (30) days for production and five (5) days for delivery.
 - b. The delivery due date may be shortened in accordance with the customer needs when agreed upon by the Site Manager



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and Marketing Manager.

- c. Extensions for the due date on standard products must be agreed to by the customer and approved by the CI Manager.
- iii. Custom products are specialty items and may have an extended due date.
 - a. The Marketing and Sales Manager shall contact the Site Manager prior to setting the product due date with the customer.
 - b. Reasonable steps shall be taken to complete the order when the customer indicates the order is needed on a short time line to complete the order.
 - c. Once a due date is agreed upon, the sales order shall be entered into the approved tracking software.
- iv. If it is determined that an order cannot be produced to meet the customers deadlines, the order shall not be accepted.

4. Order Placement/Sales Orders

- i.** Orders shall be placed with the CI Marketing Manager (or BSO Supervisor). No orders shall be accepted for a product that required additional equipment to manufacture without first receiving approval and ensuring funding exists in the current budget for purchase of all equipment to manufacture the product, including small tools and additional raw materials.

 - a.** An approved purchase order (PO) or written request shall be received from the customer to initiate the ordering process.
 - b.** Internet orders shall be converted into sales orders by the Marketing and Sales Manager or designee.
 - c.** In the event a quote was requested and approved, a purchase order or written request from the customer is still



necessary for proof that the customer agrees to the purchase.

- ii.** The BSO shall issue a sales order (SO).
 - a.** All S.O.s shall be routed for approval through the CI Marketing and Sales Manager, BSO Supervisor or designee.
 - (1)** S.O.s shall be entered into the approved tracking software.
 - (2)** S.O.s that are denied shall be modified or cancelled.
 - b.** The S.O. shall be forwarded to the Site Manager and Shop Supervisor for approval and production.

F. Site Production Procedures

1. Review of Sales Orders

- i.** The Site Manager and Shop Supervisor shall review new sales orders and confirm:
 - a.** Sales order number;
 - b.** Customer purchase order number or written request;
 - c.** Item number;
 - d.** Price; and
 - e.** Delivery date.
- ii.** The Shop Supervisor shall review shop production schedule and order material necessary to complete the order.
 - a.** The Shop Supervisor shall check available inventory to see what materials must be ordered to finish production of the order. Orders for materials shall be made promptly so as to avoid delays in production.



2. Purchasing Materials.

- i.** Shop Supervisors shall complete WBI Form #5120, *Purchase Order Request Form*, for all purchases.

 - a.** Completed forms shall be signed by the Shop Supervisor and submitted to the BSO Supervisor for processing and entry into Fishbowl.
 - b.** The BSO Supervisor will issue a PO which shall be signed by both the Shop Supervisor and Site Manager and submitted to the CI Business Office within three (3) working days of receipt of the SO, if applicable.
 - c.** If the purchase order is in an amount exceeding seven thousand, five hundred dollars (\$7,500.00), WDOC Form #130, *Procurement Requisition*, must also be submitted.
- ii.** The CI Business Manager shall review the purchase order (and the accompanying WDOC Form #130 if applicable) and shall obtain additional authorization from Central Office as necessary.

 - a.** If the PO is not approved, the Shop Supervisor shall be notified.
- iii.** Upon approval, the order for materials shall be placed.

 - a.** The CI Business Office shall place all orders for materials over two thousand, five hundred dollars (\$2,500.00), and shall notify the shop supervisor of the estimated delivery date of the order.
 - b.** The Shop Supervisor/ Site Manager may place orders for materials less than two thousand, five hundred dollars (\$2,500.00) through use of a purchasing card (P-card).

 - (1)** Invoicing, receiving, approved purchase orders and P-Card statements must be maintained and attached to monthly statement reports.



- (2) At the end of the monthly billing cycle all invoices, receipts, packing slips shall be submitted with the P-Card statement.
 - (3) The CI Manager may limit P-card purchases if necessary.
 - c. If materials are not able to be delivered to the facility within the established time frame for completing an order (*e.g.*, materials are out of stock from the vendor), the Site Manager/Shop Supervisor must notify the Marketing and Sales Manager within one (1) working day of the knowledge or notification of delay. The Marketing and Sales Manager or designee shall then notify the customer.
 - d. All POs that have not been fulfilled within ninety (90) days of approval shall be reviewed by the BSO and after consulting with the Site Manager/Shop Supervisor, either cancelled or extended for an additional ninety (90) days.
- 3. **Completion of Customer Orders.** The Shop Supervisor shall ensure customer orders are completed within the established time frames.
 - i. In the event of unexpected delays, the Site Manager/Shop Supervisor shall immediately notify the Marketing and Sales Manager.
 - ii. The Marketing and Sales Manager shall confer with the CI Manager to develop a plan action to complete the orders on time or make alternate arrangements for completion. This plan may include:
 - a. The CI Manager relocating the order to another CI production site;
 - b. Material assistance may be given to the production site; or
 - c. Additional work hours may be considered. The Warden of the facility shall approve any requested modifications to the production schedule above regular hours to meet production deadlines.



- iii. In the event the order cannot be completed through additional resources, the customer shall be notified of the delay.
 - a. Extended agreed upon due dates may be established if the customer agrees. The facility shall be notified of any new due dates established.
 - b. The CI Manager shall determine what to do with the order in the event a customer does not agree to accept the product late.

G. Product Quality Control

- 1. Each industry operating unit shall have a written quality control procedure that provides for raw material, in-process, and final product inspection. (ACA 4-4459, ACA 2-CI-6F-3)
 - i. Site Managers shall ensure operational procedures are developed and maintained for each site. Operational procedures may be reviewed by the CMT for consistency.
- 2. The Shop Supervisor and inmate Quality Control Specialist shall review at least a portion of the order to ensure a quality product.
 - i. An inmate worker shall be assigned at each site as a Quality Control Specialist. Pay for this position shall be based on monthly performance and error rate for identifying product defects and adjusted according to quality.
 - ii. The Quality Control Specialist shall utilize a quality control checklist based on product specification and tolerances which they shall initial following a product review.
 - a. At a minimum, twenty-five percent (25%) of each order shall receive a full inspection by the Quality Control Specialist.
 - (1) In the event quality is not met, the Quality Control Specialist shall notify the Shop Supervisor for correction.
 - (2) A greater percentage of the order shall then receive quality inspection.



- iii. Shop Supervisors must review at least ten percent (10%) of the items inspected by the Quality Control Specialist.
 - iv. Quality control sheets approved by the CI Manager shall be completed by inmate and Shop Supervisor.
 - a. Quality control sheets shall be completed for each work order.
 - b. Quality control sheets shall be kept on file for at least one (1) year.
 - v. The Site Manager and Shop Supervisor shall inspect products at random times during production. Both the Quality Control Specialist and the Shop Supervisor or Manager shall make random quality checks of each piece of the item being produced.
 - vi. Quality spot checks shall be logged in a production log indicating the time, date, and materials reviewed.
 - 3. Items determined not meeting or exceeding quality standards shall be rejected. The Site Manager shall be responsible to document the product and potential loss for future quality improvement and forward to the CI Business Office.
- H. **Shipping.** CI staff shall follow shipping procedures to ensure that orders are being delivered timely and that proper documentation of this process is received by CI Business Support Office and CI Business Office.
 - 1. **Shop Supervisor Responsibilities.** To ensure completed orders are shipped in a timely manner, the Shop Supervisor shall be responsible for the following procedures:
 - i. When an order is ready to ship, the Shop Supervisor shall request a packing slip from the BSO.
 - a. The BSO shall send a packing slip to the shop requesting it within one (1) working day, provided all manufacturing information has been received.
 - b. The CI Marketing and Sales Manager shall work with the facility to determine the method of delivery to the customer
 - c. Shipping labels must be clearly visible.



- ii. Shop Supervisors shall ensure that all orders have a CI shipping label attached to the short end of the box on the upper left hand corner of the box.
 - iii. Shop Supervisors shall ensure the order is packaged in a manner to safeguard against damage.
 - iv. No damaged boxes shall be sent to non-facility customers.
 - v. Boxes on pallets shall be wrapped.
 - vi. Shop Supervisors shall ensure that every item shipped has copies of CI packing slip ready for pick up.
 - a. The facility shall keep one copy of the signed packing slip after pick up and forward a copy to the CI Business Support Office.
 - b. Each packing slip shall include:
 - (1) Full customer name and address;
 - (2) Correct ship from location (shop shipping the item);
 - (3) Date shipped;
 - (4) Sales Order number;
 - (5) Customer PO number;
 - (6) Shipping method; and
 - (7) Shipping instructions when necessary.
2. The CI Transportation Driver shall provide the manifest on the google drive on a weekly basis. Each Sit Manager is responsible to fill out the manifest for their transportation requirements by end of day Monday.
3. **CI Transportation Driver Responsibilities.** The CI Transportation Driver shall be responsible for delivering orders to customers as assigned by the Marketing and Sales Manager. The CI Driver shall:
- i. Check all paperwork and packages to ensure all items have appropriate paperwork;



- ii. Deliver products timely and according to the established schedule;
- iii. Have customer sign the packing slip for the package(s) and distribute a copy to the customer.
- iv. Provide signed packing slips and daily driver log to the BSO one (1) working day of the completion of route.

I. Invoicing. The BSO shall utilize an efficient invoicing system that is consistent throughout all facilities.

- 1. The BSO is responsible for invoicing packing slips received by the CI driver, site manager or shop supervisor.
- 2. Invoices shall be created once a completed sales order and packing slip are received. Invoicing must occur within one (1) working day from receipt of packing slip.
 - i. The BSO shall send unpaid invoices to customers at the end of each month.
 - a. In the event an invoice is over six (6) months past due, it shall be forwarded to the WDOC Fiscal Manager for assistance in collection.
 - ii. All invoicing and billing questions from customers shall be handled by the CI Business Office and/or the CI Business Support Office.
 - a. In the event staff receive inquiries about billing, they should be directed to contact the CI Business Manager (or designee).

J. Inventory Transfer Requests. CI facilities and staff shall follow procedures to ensure inventory is moved efficiently from facility to facility, and that inventory and goods transfers between facilities and shops are documented on the approved tracking software.

- 1. Site Managers shall ensure that inventory within CI shops is completed on a monthly basis. Shop Supervisors are to maintain the inventory of all supplies, materials, work in progress and finished goods for the CAC. (ACA 2-CI-6E-8)



- i. Inventory shall be tracked through the approved accounting software.
 - ii. Inventory shall include raw goods, work in progress and finished products.
 - iii. All inventories shall be adjusted in the approved tracking software by the CI Business Manager (or designee).
2. All inventory transfers or requests for goods must be documented in the approved tracking software.
 - i. The Site Manager/Shop Supervisor shall review the CI group on-hand inventory for material availability when an order is received and product materials to complete the orders are not in shop inventory.
 - ii. The Shop Supervisor or designee shall complete the Transfer Request form in the approved tracking software whenever requesting materials or goods from another CAC. The Site Manager shall approve the request before sending the request to the CI Business Office.
 - a. Incomplete forms shall be rejected and returned.
 - b. The Transfer Request form shall be processed in the same time frame as purchase requests.
 - iii. The Site Manager or Shop Supervisor must confirm receipt of the Transfer Request and accept due the date on request or negotiate a new due date with the original requester and the CI Business Support Office.
 - iv. Once goods are shipped, the CI driver shall send a copy of the signed packing slip to the BSO so the Transfer Request may be closed. All packing slips must be received by the Business Support Office of goods or materials being shipped.

K. Cost Accounting Center (CAC)



1. A cost accounting system for each operation industries unit shall be called a CAC designed, implemented and maintained in accordance with GAAP. Each CAC shall be responsible for tracking expenses and revenue specific to the operation. (ACA 4-4460, ACA 2-CI-6E-1)
2. All costs in CI associated with manufacturing operations shall be recorded in order to facilitate planning, pricing, product or service profitability, work force performance and decision making.
3. Each facility industry operation shall be considered a CAC and shall provide for the tracking of expenses and revenue specific to the operation.
4. There shall be a cost accounting system set up for each CI shop. This system shall:
 - a. Be maintained in accordance with Generally Accepted Accounting Principles (GAAP);
 - b. Be based on a chart of accounts and general ledger;
 - (1) Each CAC will have budget and function codes as determined by the WDOC Fiscal Manager.
 - c. Provide a method to record and allocate costs for each separate CAC and allow for reconciliation with Wyoming Online Financial System (WOLFS);
 - d. Provide a method to record and allocate administration and overhead costs for each industry shop;
 - (1) Costs directly billable to a specific CAC shall be charged directly to that CAC.
 - (2) Indirect costs, including administration and overhead, shall be distributed across each industry CAC as identified by management and the CMT.

L. Additional CI Business Office Responsibilities

1. The CI Business Office shall provide an effective method for monitoring and collecting accounts payable (A/P);



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- i. A/P reports indicating account aging/status shall be issued to the CI Manager monthly.
 - ii. CI shall follow State of Wyoming Statutes to have all A/P paid within sixty (60) days of invoice or receipt of goods.
2. The CI Business Office shall produce timely and accurate financial reports for review in accordance with GAAP.
 - i. At a minimum, the CI Business Manager shall issue monthly statements for each industry shop.
 - ii. At a minimum, the CI Business Manager shall issue an end of year balance sheet for CI operations.
 - iii. The CI Business Manager shall prepare an annual inventory to accurately account for all fixed and non-fixed assets, raw materials, work in progress and finished goods based on figures provided. (ACA 2-CI-6E-3, 2-CI-6E-7)
 - iv. CI shall adhere to State of Wyoming budgets and budgeting procedures.
 - v. Annual revenue and expense projections shall be developed for each industry shop and CI operations as part of the annual CI budget process. (ACA 2-CI-6E-2)

M. Customer Complaint Reports (CCRs)

1. Staff shall follow CCR procedures to ensure complaints are effectively handled and resolved in a timely manner.
2. Staff shall document all customer complaints using WDOC Form #518, *WY Brand Industries Customer Complaint Report*. All CCRs shall be reviewed by the Site Manager and Shop Supervisor and then forwarded to the CI Manager.
3. Upon receipt of a complaint, a CCR shall be generated and routed to the Marketing and Sales Manager.
4. Once the Marketing and Sales Manager has received and reviewed the complaint, it shall be logged. The log shall state the problem and



recommended solution. All information associated with the complaint shall be included and attached to the CCR.

5. The CCR shall be forwarded to the Site Manager for action.
6. Once the product or service has been remedied, the Site Manager shall determine the labor and materials cost of replacement.
7. The customer shall be contacted to ensure the solution was satisfactory.
 - i. Only then will a CCR be closed.
8. All open and closed CCRs for the month may be reviewed and discussed at CMTI meetings following CI Manager approval.

N. Audit and Production Review

1. Each CAC shall be audited annually using a standardized audit instrument which is based on the ACA performance standards for CI.
 - i. A report of the finding shall be completed and forwarded to the WDOC Audit and Compliance Manager who will, in turn, send it to the Warden of the facility.
 - ii. The facility Warden and CI Manager shall be responsible to ensure a corrective action plan is developed for each audit deficiency.
2. Trained CI staff may assist with in the annual audit but shall not be from the facility receiving the audit.
3. Based on customer complaint reports, department fiscal review, and quality improvement standards, additional reviews may be conducted by assigned staff to increase product quality and production performance.
 - i. Facilities shall be notified of a review for performance of a given area in advance.
 - a. Documentation shall be forwarded to the facility for review and consideration
 - b. Quality improvement reviews may be completed during site visits/inspections.



V. TRAINING POINTS

- A.** What are the responsibilities of Site Managers?
- B.** When are *WY Brand Industries Weekly Reports* due, and where are they sent?
- C.** What is the procedure for placing an order for products/service with CI?
- D.** How (where) should shipping labels be placed on boxes?
- E.** What is the process for Customer Complaint Reports?
- F.** What are the requirements for annual review of CI Operations?